Please replace the abstract with the following amended abstract:

A method for manufacturing a semiconductor device suppresses ~~capable of suppressing the~~ electric charge [[as]] charged up in a semiconductor layer of an SOI substrate at the time of [[the]] ion implantation, [[thus]] preventing a BOX layer and a gate oxide from being damaged. ~~By means of LOCOS method, a~~ A field oxide film [[20]] is formed on a semiconductor layer ~~18 which is~~ formed on a BOX layer ~~16 making up of the SOI wafer 12 of a semiconductor device 100~~. A conductive layer [[102]] is formed on the field oxide film [[20]] and a gate oxide film [[26]] as well. The conductive layer [[102]] made of amorphous carbon is formed by ~~means of the~~ sputtering ~~method~~ and has a thickness of 5nm to 10nm. B+ [[24]] is implanted in the interface between the semiconductor layer [[18]] and the gate oxide film [[22]] by ~~means of~~ an intermediate dose ion implanter. The electric charge [[38]] generated in the semiconductor layer [[18]] at the time of [[the]] ion implantation results in [[the]] FN current, which is removed through the gate oxide film [[22]] and the conductive layer. ~~102 as well. After removing the conductive layer 102, a gate electrode 26 is formed on the gate oxide film 22~~[[.]]